

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2005

	General	General Purpose School	GSD General Purposes Debt Service
ASSETS:			
Cash and cash equivalents	\$ 24,628,112	\$ 6,760,654	\$ 7,685,871
Investments	2,457,192	1,233,311	8,828,679
Sales tax receivable	14,077,236	25,639,166	525,423
Accounts receivable	47,243,368	2,501,194	88,004
Accrued interest receivable	154,233	4,033	61,743
Property tax receivable	393,206,647	217,423,881	86,547,738
Allowance for doubtful accounts	(20,509,584)	(2,090,355)	(723,583)
Due from other funds of the primary government	9,995,857	4,264,168	4,342,554
Due from component units	7,331,503	-	26,260,235
Inventories of supplies	391,550	872,462	-
Other assets	367,898	6,285	20,000
Total assets	<u>\$ 479,344,012</u>	<u>\$ 256,614,799</u>	<u>\$ 133,636,664</u>
LIABILITIES:			
Accounts payable	\$ 9,896,434	\$ 6,310,268	\$ 38,346
Accrued payroll	21,556,236	16,276,793	-
Due to other funds of the primary government	17,250,183	1,276,177	858,912
Due to component units	45,320	-	-
Deferred revenue	388,383,972	214,289,087	84,972,732
Commercial paper payable	-	-	-
Other liabilities	4,935,040	19,746	-
Total liabilities	<u>442,067,185</u>	<u>238,172,071</u>	<u>85,869,990</u>
FUND BALANCES:			
Reserved for imprest cash and inventories	1,224,452	875,953	-
Reserved for specific programs	783,377	-	-
Reserved for arbitrage rebate	-	-	-
Reserved for subsequent year budgetary appropriations	-	-	612,600
Reserved for equipment acquisitions	-	-	-
Reserved for trust purposes	-	-	-
Reserved for debt service	-	-	20,893,839
Reserved for long-term receivable	-	-	26,260,235
Unreserved, reported in:			
General fund	35,268,998	-	-
Special revenue funds:			
Designated for specific projects	-	-	-
Undesignated	-	17,566,775	-
Capital projects funds:			
Undesignated	-	-	-
Permanent funds:			
Undesignated	-	-	-
Total fund balances	<u>37,276,827</u>	<u>18,442,728</u>	<u>47,766,674</u>
Total liabilities and fund balances	<u>\$ 479,344,012</u>	<u>\$ 256,614,799</u>	<u>\$ 133,636,664</u>

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2005

GSD School Purposes Debt Service	USD General Purposes Debt Service	GSD Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ 33,435,836	\$ 2,485,100	\$ 20,866,768	\$ 42,367,723	\$ 138,230,064
38,407,387	2,854,608	10,602,409	52,378,987	116,762,573
2,500,483	-	-	-	42,742,308
27,318	8,983	2,033,612	28,651,954	80,554,433
138,875	11,937	249,509	221,427	841,757
28,141,209	10,255,858	-	-	735,575,333
(336,271)	(192,038)	-	-	(23,851,831)
1,120,356	7,829,381	2,206,467	5,505,679	35,264,462
-	895,071	81,504	36,256,368	70,824,681
-	-	-	855,552	2,119,564
-	-	-	360,822	755,005
<u>\$ 103,435,193</u>	<u>\$ 24,148,900</u>	<u>\$ 36,040,269</u>	<u>\$ 166,598,512</u>	<u>\$ 1,199,818,349</u>
\$ 19,396	\$ 5,818	\$ 9,553,786	\$ 14,460,675	\$ 40,284,723
-	-	-	2,908,816	40,741,845
676,085	122,032	5,059,716	12,755,876	37,998,981
-	-	64,754	16,637	126,711
27,408,902	9,928,319	-	1,061,379	726,044,391
-	-	102,585,000	47,415,000	150,000,000
-	-	-	3,709,070	8,663,856
<u>28,104,383</u>	<u>10,056,169</u>	<u>117,263,256</u>	<u>82,327,453</u>	<u>1,003,860,507</u>
-	-	-	2,870,304	4,970,709
-	-	-	-	783,377
-	235,200	-	-	235,200
10,271,300	3,951,300	-	-	14,835,200
-	-	-	9,452,499	9,452,499
-	-	-	192,659	192,659
65,059,510	9,011,160	-	1,641,609	96,606,118
-	895,071	-	36,256,369	63,411,675
-	-	-	-	35,268,998
-	-	-	667,538	667,538
-	-	-	59,094,052	76,660,827
-	-	(81,222,987)	(26,082,587)	(107,305,574)
-	-	-	178,616	178,616
<u>75,330,810</u>	<u>14,092,731</u>	<u>(81,222,987)</u>	<u>84,271,059</u>	<u>195,957,842</u>
<u>\$ 103,435,193</u>	<u>\$ 24,148,900</u>	<u>\$ 36,040,269</u>	<u>\$ 166,598,512</u>	<u>\$ 1,199,818,349</u>

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